

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House
(317) 232-9855

FISCAL IMPACT STATEMENT

LS 6788

BILL NUMBER: SB 178

DATE PREPARED: Dec 16, 1998

BILL AMENDED:

SUBJECT: Cemetery rehabilitation grants.

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FUNDS AFFECTED: ☒ **GENERAL**
☒ **DEDICATED**
☐ **FEDERAL**

IMPACT: State & Local

Summary of Legislation: This bill creates the Cemetery Rehabilitation Grant Fund. The State Board of Funeral and Cemetery Service administers and controls the Fund. A political subdivision may apply to the Fund for a grant to rehabilitate a cemetery. The State Board, subject to Budget Agency approval, may employ the personnel necessary to efficiently administer the Fund. An applicant for a grant must show financial need and agree to use the grant to rehabilitate a cemetery. Grants are limited to \$10,000 or less.

Effective Date: July 1, 1999.

Explanation of State Expenditures: The Professional Licensing Agency, which provides administrative support for the State Board of Funeral and Cemetery Service, may experience additional expenses associated with administering the Fund and issuing grants. The proposal allows the Board, with the approval of the Budget Agency, to employ additional staff which may increase expenses to the Agency. However, costs and expenses of administering the Fund may be paid from revenue in the Fund.

Explanation of State Revenues: The Board may receive and accept for purposes of the Fund, grants, gifts, and contributions from public and private sources, including, on behalf of the state, grants from agencies and instrumentalities of the United States. The amount of revenue that the Board will receive on behalf of the Fund is indeterminable.

Money in the Fund does not revert to the State General Fund, but must be used exclusively for the rehabilitation of cemeteries. The Treasurer of State must invest the money not currently needed to meet the obligations of the program in the same manner as other public funds. Interest that accrues is to be credited to the Fund.

Explanation of Local Expenditures:

Explanation of Local Revenues: The Board, subject to the approval of the Governor and the State Budget Director, may direct the Auditor of State to issue approved grants to eligible political subdivisions for the rehabilitation of cemeteries. Grants must not exceed \$10,000. The amount of revenue that political subdivisions will receive will depend on their eligibility and the amount of revenue deposited in the Fund.

State Agencies Affected: Professional Licensing Agency

Local Agencies Affected: Eligible political subdivisions interested in restoring or rehabilitating cemeteries.

Information Sources: